

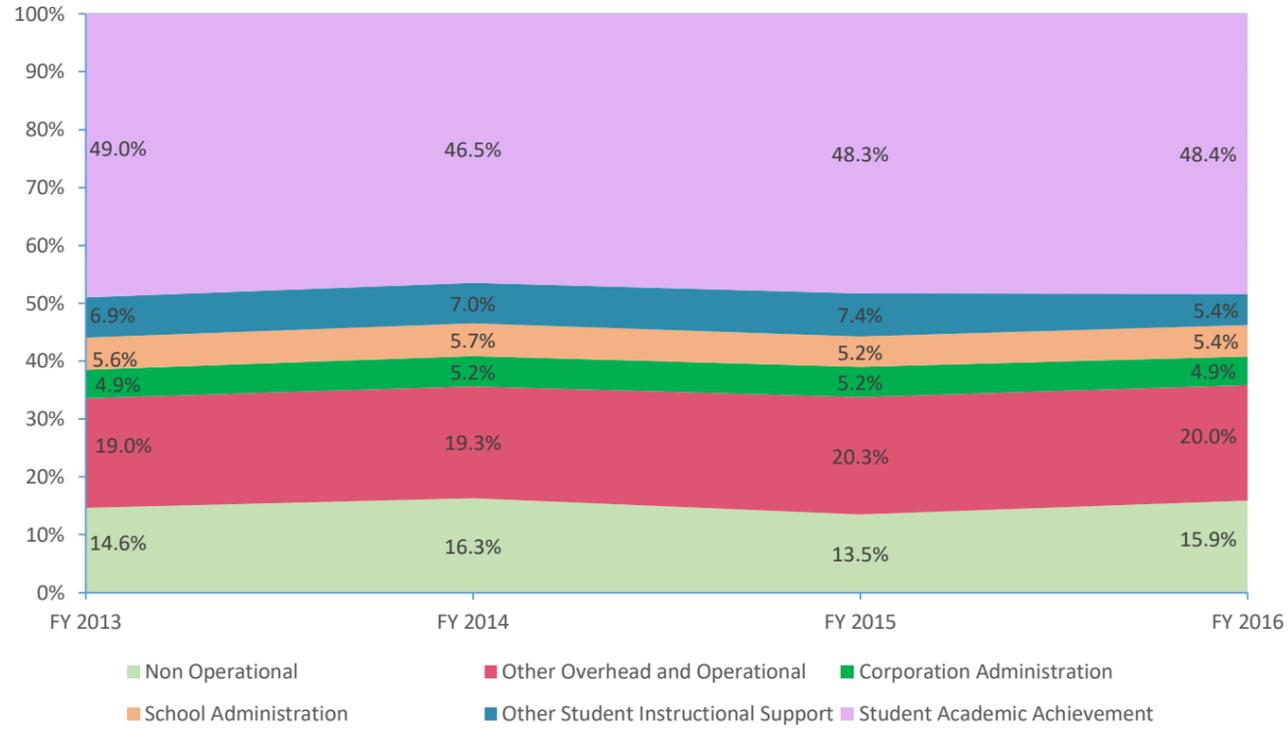
School Corporation Expenditures by Account
Biannual Financial Report Data
Liberty-Perry Com School Corp (1895)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,543,523	53.1%	\$5,776,281	51.0%	\$5,111,720	49.0%	\$5,012,858	46.5%	\$5,358,896	48.3%	\$5,560,064	48.4%
Student Instructional Support	\$996,395	9.5%	\$1,170,167	10.3%	\$1,304,319	12.5%	\$1,365,910	12.7%	\$1,408,531	12.7%	\$1,242,699	10.8%
Total	\$6,539,918	62.6%	\$6,946,448	61.3%	\$6,416,039	61.5%	\$6,378,768	59.1%	\$6,767,427	61.0%	\$6,802,763	59.2%

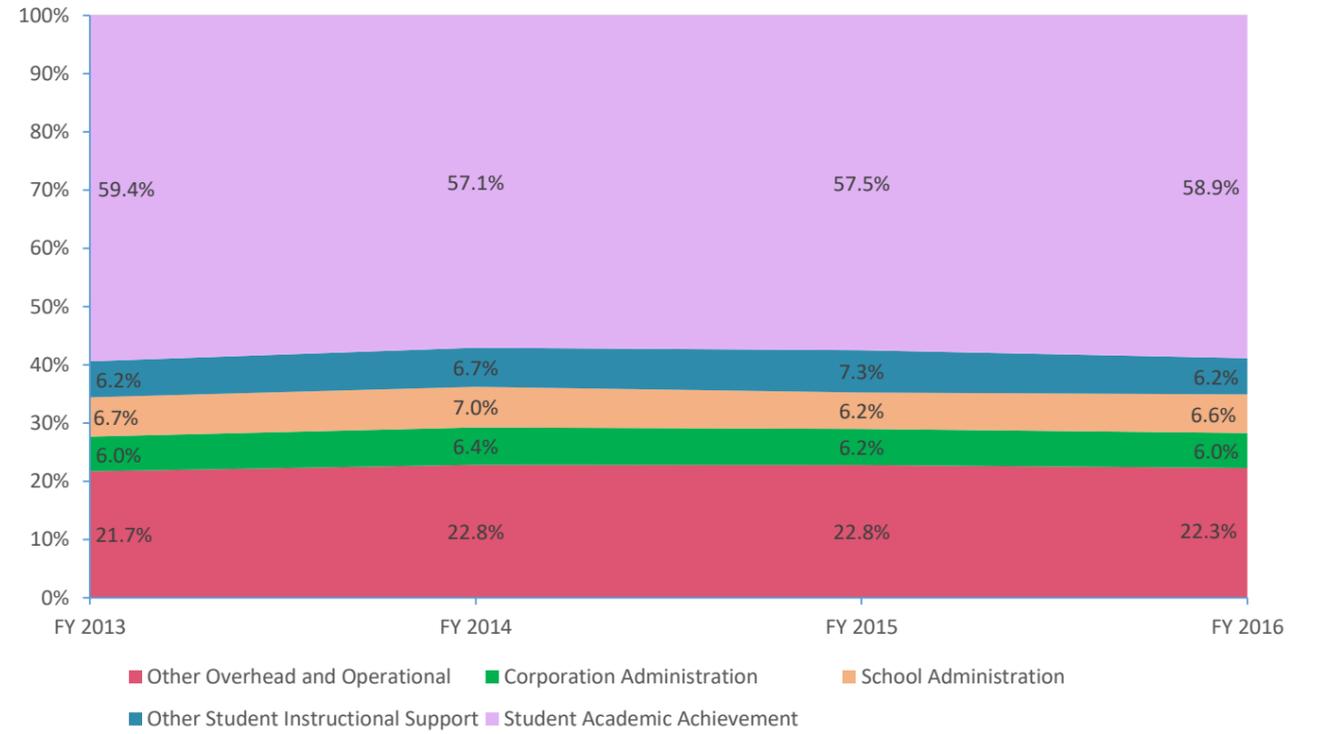
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,388,729	22.9%	\$2,357,377	20.8%	\$2,490,408	23.9%	\$2,650,682	24.6%	\$2,829,673	25.5%	\$2,861,155	24.9%
Non Operational	\$1,513,608	14.5%	\$2,028,416	17.9%	\$1,528,507	14.6%	\$1,758,761	16.3%	\$1,498,713	13.5%	\$1,827,224	15.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,902,337	37.4%	\$4,385,793	38.7%	\$4,018,915	38.5%	\$4,409,443	40.9%	\$4,328,387	39.0%	\$4,688,379	40.8%

Grand Total	\$10,442,254	\$11,332,241	\$10,434,954	\$10,788,211	\$11,095,814	\$11,491,142
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$196,139	\$221,876	\$224,683	NA	14.6%	1.3%
11100	Regular Programs	Elementary	\$1,421,815	\$1,874,086	\$1,500,803	\$1,619,833	13.9%	-13.6%	7.9%
11200	Regular Programs	Middle/Junior High	\$573,336	\$884,289	\$1,061,554	\$1,191,243	107.8%	34.7%	12.2%
11300	Regular Programs	High School	\$869,689	\$1,341,541	\$1,247,857	\$1,256,638	44.5%	-6.3%	0.7%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$70,186	\$71,609	NA	NA	2.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$40,451	\$54,360	\$75,141	\$76,828	89.9%	41.3%	2.2%
11470	Regular Programs	Vocational Education - Business Education	\$36,225	\$99,717	\$65,825	\$66,174	82.7%	-33.6%	0.5%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,603	\$32,612	\$0	\$0	-100.0%	-100.0%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$60,977	\$67,448	\$181	\$94	-99.8%	-99.9%	-47.8%
12230	Special Programs	Mental Disabilities - Severe Mental Disabilities	\$57,420	\$57,910	\$52,642	\$54,743	-4.7%	-5.5%	4.0%
12350	Special Programs	Physical Impairment - Homebound	\$3,520	\$5,727	\$5,449	\$3,036	-13.7%	-47.0%	-44.3%
12610	Special Programs	Learning Disability	\$619,553	\$576,524	\$511,551	\$466,261	-24.7%	-19.1%	-8.9%
12710	Special Programs	Equal Opportunity At Risk	\$36,442	\$22,172	\$25,359	\$25,414	-30.3%	14.6%	0.2%
12810	Special Programs	Special Education Preschool	\$50,829	\$40,656	\$0	\$0	-100.0%	-100.0%	NA
12900	Special Programs	Other Special Programs	\$12,224	\$16,753	\$24,777	\$21,796	78.3%	30.1%	-12.0%
14300	Summer School Programs	High School	\$28,901	\$13,526	\$11,229	\$9,735	-66.3%	-28.0%	-13.3%
16100	Remediation	Remediation Testing	\$970	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$40,793	\$0	\$0	\$0	-100.0%	NA	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$79,119	\$216,456	\$291,388	\$351,213	343.9%	62.3%	20.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$172,855	\$61,312	\$5,509	\$1,600	-99.1%	-97.4%	-71.0%
22220	Instruction	Library/Media Services - School Library	\$114,523	\$109,755	\$69,755	\$86,221	-24.7%	-21.4%	23.6%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$1,720	\$0	\$0	\$0	-100.0%	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$111,910	\$79,079	\$110,189	\$30,765	-72.5%	-61.1%	-72.1%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$5,972	\$26,218	\$7,625	\$2,176	-63.6%	-91.7%	-71.5%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$201,409	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$4,546,258	\$5,776,281	\$5,358,896	\$5,560,064	22.3%	-3.7%	3.8%
Student Instructional Support									
21120	Students	Attend. & Social Work Serv. - Attendance Services	\$0	\$0	\$3,391	\$1,683	NA	NA	-50.4%
21220	Students	Guidance Services - Counseling Services	\$160,004	\$194,045	\$202,980	\$224,843	40.5%	15.9%	10.8%
21340	Students	Health Services - Nurse Services	\$50,840	\$114,471	\$94,855	\$91,858	80.7%	-19.8%	-3.2%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$219,122	\$45,891	NA	NA	-79.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$40,044	\$71,793	\$83,104	\$77,139	92.6%	7.4%	-7.2%
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$39,716	\$48,412	\$61,384	\$62,767	58.0%	29.6%	2.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$65,669	\$98,624	\$161,426	\$113,113	72.2%	14.7%	-29.9%
24100	School Administration	Office of The Principal	\$457,427	\$642,823	\$582,270	\$625,406	36.7%	-2.7%	7.4%
Student Instructional Support Total			\$813,699	\$1,170,167	\$1,408,531	\$1,242,699	52.7%	6.2%	-11.8%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$714	\$0	\$0	NA	-100.0%	NA
23120	General Administration	Board of Education - Service Area Assistants	\$12,500	\$16,408	\$13,579	\$26,363	110.9%	60.7%	94.1%
23150	General Administration	Board of Education - Legal Services	\$1,822	\$1,247	\$4,679	\$1,200	-34.1%	-3.8%	-74.4%
23160	General Administration	Board of Education - Promotion Expenses	\$11,900	\$1,356	\$1,791	\$1,944	-83.7%	43.3%	8.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,667	\$2,449	\$1,787	\$2,176	-40.7%	-11.2%	21.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$158,132	\$261,521	\$384,383	\$357,082	125.8%	36.5%	-7.1%
23220	General Administration	Executive Administration - Community Relations	\$0	\$0	\$0	\$1,010	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$270	\$787	\$0	\$402	48.7%	-48.9%	NA
25196	Central Services	Fiscal Services - Other - Cash Change	\$200	\$525	\$345	\$310	55.0%	-41.0%	-10.1%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$195	\$1,024	\$20	NA	-89.7%	-98.0%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$1,083	\$0	\$0	NA	-100.0%	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$368	\$0	NA	NA	-100.0%
25750	Central Services	Personnel Services - Health Services	\$6,600	\$18,970	\$7,159	\$7,536	14.2%	-60.3%	5.3%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$58,976	\$108,571	\$163,343	NA	177.0%	50.4%

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25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$48,946	\$3,770	NA	NA	-92.3%
25890	Central Services	Other Technology Services	\$0	\$0	\$3,550	\$0	NA	NA	-100.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$40	\$878	\$2,001	\$1,981	4852.0%	125.6%	-1.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$726,764	\$874,215	\$886,722	\$829,444	14.1%	-5.1%	-6.5%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$567	\$1,015	\$5,551	\$8,271	1357.7%	715.2%	49.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$149,427	\$137,530	\$56,277	\$53,051	-64.5%	-61.4%	-5.7%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$400	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$36,468	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$22,845	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$3,305	\$26,214	NA	NA	693.2%
26700	Operation and Maintenance of Plant Services	Insurance	\$73,821	\$69,071	\$80,638	\$97,021	31.4%	40.5%	20.3%
27010	Student Transportation	Service Area Direction	\$99,235	\$109,542	\$91,855	\$91,258	-8.0%	-16.7%	-0.7%
27100	Student Transportation	Vehicle Operation	\$201,132	\$261,016	\$219,902	\$247,707	23.2%	-5.1%	12.6%
27200	Student Transportation	Monitoring Services	\$8,840	\$1,462	\$567	\$249	-97.2%	-83.0%	-56.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$112,340	\$110,306	\$138,383	\$108,892	-3.1%	-1.3%	-21.3%
27400	Student Transportation	Purchase of School Buses	\$186,560	\$45	\$88,527	\$173,255	-7.1%	384911.1%	95.7%
27500	Student Transportation	Insurance on Buses	\$0	\$6,378	\$16,760	\$16,831	NA	163.9%	0.4%
27700	Student Transportation	Contracted Transportation Services	\$464	\$100	\$1,644	\$946	103.7%	845.5%	-42.5%
27900	Student Transportation	Other Student Transportation Services	\$1,919	\$1,344	\$1,220	\$1,296	-32.5%	-3.6%	6.2%
27910	Student Transportation	Bus Driver Training	\$65	\$0	\$0	\$50	-23.8%	NA	NA
31100	Food Services Operations	Service Area Direction	\$21,924	\$39,848	\$52,796	\$55,538	153.3%	39.4%	5.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$196,728	\$201,330	\$327,983	\$286,706	45.7%	42.4%	-12.6%
31400	Food Services Operations	Food Purchases	\$162,617	\$179,067	\$279,363	\$297,292	82.8%	66.0%	6.4%
Overhead and Operational Total			\$2,197,247	\$2,357,377	\$2,829,673	\$2,861,155	30.2%	21.4%	1.1%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$75,433	\$91,756	\$124,204	\$125,464	66.3%	36.7%	1.0%
43000	Category not Specified	Professional Services	\$2,926	\$5,249	\$3,198	\$4,676	59.8%	-10.9%	46.2%
44000	Category not Specified	Educational Specifications Dev.	\$3,500	\$0	\$0	\$0	-100.0%	NA	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$108,354	\$152,084	\$184,805	\$295,439	172.7%	94.3%	59.9%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$104,950	\$6,119	\$0	\$0	-100.0%	-100.0%	NA
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$0	\$51,300	\$0	\$0	NA	-100.0%	NA
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$65,472	\$139,067	\$127,351	\$294,288	349.5%	111.6%	131.1%
51100	Principal on Debt	Bonds	\$0	\$0	\$244,153	\$0	NA	NA	-100.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$478,850	\$319,996	\$0	\$0	-100.0%	-100.0%	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$67,002	\$249,698	NA	NA	272.7%
52200	Interest on Debt	Temporary Loans	\$0	\$610,688	\$0	\$0	NA	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$656,563	\$652,158	\$748,000	\$739,750	12.7%	13.4%	-1.1%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$0	\$55,558	NA	NA	NA
53450	Lease Rental	Other-Interest	\$0	\$0	\$0	\$62,349	NA	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$57	\$0	\$0	\$0	-100.0%	NA	NA
Non Operational Total			\$1,496,105	\$2,028,416	\$1,498,713	\$1,827,224	22.1%	-9.9%	21.9%
Prorated by Fund									
26491 - SAA	NA	PERF - 2007 Account Code	\$15,955	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,672	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$6,549	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$385	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$301,055	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$66,952	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$53,291	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,343	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$26,954	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$6,428	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26493 - O&O NA Workman's Compensation - 2007 Account Code	\$3,907	\$0	\$0	\$0	NA	NA	NA
26493 - NO NA Workman's Compensation - 2007 Account Code	\$559	\$0	\$0	\$0	NA	NA	NA
26494 - SAA NA Group Insurance - 2007 Account Code	\$559,732	\$0	\$0	\$0	NA	NA	NA
26494 - SIS NA Group Insurance - 2007 Account Code	\$104,747	\$0	\$0	\$0	NA	NA	NA
26494 - O&O NA Group Insurance - 2007 Account Code	\$127,197	\$0	\$0	\$0	NA	NA	NA
26494 - NO NA Group Insurance - 2007 Account Code	\$10,125	\$0	\$0	\$0	NA	NA	NA
26496 - SAA NA Unemployment Compensation - 2007 Account Code	\$3,762	\$0	\$0	\$0	NA	NA	NA
26496 - SIS NA Unemployment Compensation - 2007 Account Code	\$898	\$0	\$0	\$0	NA	NA	NA
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$538	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$91	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$89,807	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,388,946	\$0	\$0	\$0	NA	NA	NA